

WV State Auditor - Local Government Services Division - Review Sheet

County:	LOGAN				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Crystal Gunnoe	General	General	Coal	Coal
Phone No:	304-792-8601	Fund	Fund	Fund	Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	743,533	743,533	1,201,715	1,201,715
301-01	Property Tax Current Year	6,505,843	6,505,843	2,000,000	2,000,000
301-02-05	Prior Year Taxes	60,000	60,000		-
301-06	Supplemental Taxes	25,000	25,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	-	-		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	15,000	15,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	25,000	25,000		-
305	Coal Severance Tax	N/A	N/A	-	-
306	Gas & Oil Severance Tax	70,000	70,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	1,500	1,500		-
309	Hotel Occupancy Tax	30,000	30,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	2,000	2,000		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	-		-
323	State Grants	61,406	61,406		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	10,000	10,000		-
330	Sheriff's Earnings	2,000	2,000		-
331	County Clerk's Earnings	60,000	60,000		-
332	Circuit Clerk's Earnings	20,000	20,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	500	500		-

WV State Auditor - Local Government Services Division - Review Sheet

County:	LOGAN				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Crystal Gunnoe	General	General	Coal	Coal
Phone No:	304-792-8601	Fund	Fund	Fund	Fund
336	Map Sales	-	-		-
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	-	-		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	100,000	100,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	35,000	35,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	-	-		-
365	Interest Earned	8,154	8,154	6,000	6,000
366	Miscellaneous Revenue	1,000	1,000		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	-	-		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	65,000	65,000		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
380	Contributions/Transfer from Other Entities	-	-		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	-	-	60,000	60,000
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	-	-		-

WV State Auditor - Local Government Services Division - Review Sheet

County:	LOGAN				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Crystal Gunnoe	General	General	Coal	Coal
Phone No:	304-792-8601	Fund	Fund	Fund	Fund
394	General School Reimbursements	60,000	60,000		-
395	Magistrate Court Reimbursements	37,500	37,500		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	99,031	99,031		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		8,052,467	8,052,467	3,267,715	3,267,715
General Government Expenditures					
401	County Commission	731,376	731,376	496,700	496,700
402	County Clerk	430,724	430,724	67,500	67,500
403	Circuit Clerk	444,617	444,617	47,700	47,700
404	Sheriff-Treasurer	281,500	281,500	30,500	30,500
405	Prosecuting Attorney	622,076	622,076	40,200	40,200
406	Assessor	532,954	532,954	13,750	13,750
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	-	-	52,500	52,500
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	30,786	30,786	-	-
413	Elections-County Clerk	122,385	122,385	77,900	77,900
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	142,421	142,421	15,600	15,600
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	285,313	285,313	-	-
424	Courthouse	950,000	950,000	820,000	820,000
425	Other Buildings	490,000	490,000	250,000	250,000
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	-	-	6,000	6,000
430	Community Development	-	-	150,000	150,000
431	Economic Development	82,715	82,715	82,715	82,715
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	100,000	100,000	100,000	100,000

WV State Auditor - Local Government Services Division - Review Sheet

County:	LOGAN				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Crystal Gunnoe	General	General	Coal	Coal
Phone No:	304-792-8601	Fund	Fund	Fund	Fund
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	2,066	2,066	100,000	100,000
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	100,000	100,000
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	-	-	-
Total General Government Expenditures		5,248,933	5,248,933	2,451,065	2,451,065
Public Safety Expenditures					
700	Sheriff-Law Enforcement	864,289	864,289	172,900	172,900
701	Sheriff-Service of Process	85,983	85,983	16,000	16,000
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	1,200,000	1,200,000	-	-
705	Home Confinement	104,468	104,468	95,500	95,500
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	-	-	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	101,281	101,281	20,200	20,200
717	Central Garage	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	LOGAN				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Crystal Gunnoe	General	General	Coal	Coal
Phone No:	304-792-8601	Fund	Fund	Fund	Fund
718	Flood Control	21,606	21,606	6,500	6,500
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	113,199	113,199	14,050	14,050
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
Total Public Safety Expenditures		2,490,826	2,490,826	325,150	325,150
Health & Sanitation Expenditures					
800	Local Health Department	-	-	-	-
801	Mental Health	-	-	15,000	15,000
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	54,733	54,733	75,000	75,000
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
Total Health & Sanitation Expenditures		54,733	54,733	90,000	90,000
Culture & Recreation Expenditures					
900	Parks & Recreation	207,975	207,975	336,500	336,500
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	LOGAN				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Crystal Gunnoe	General	General	Coal	Coal
Phone No:	304-792-8601	Fund	Fund	Fund	Fund
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	50,000	50,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	-	-	65,000	65,000
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		257,975	257,975	401,500	401,500
Social Services Expenditures					
950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		-	-	-	-
Capital Projects Expenditures					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	LOGAN				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Crystal Gunnoe	General	General	Coal	Coal
Phone No:	304-792-8601	Fund	Fund	Fund	Fund

978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		-	-	-	-
SUMMARY					
General Government Expenditures		5,248,933	5,248,933	2,451,065	2,451,065
Public Safety Expenditures		2,490,826	2,490,826	325,150	325,150
Health & Sanitation Expenditures		54,733	54,733	90,000	90,000
Culture & Recreation Expenditures		257,975	257,975	401,500	401,500
Social Services Expenditures		-	-	-	-
Capital Projects Expenditures		-	-	-	-
GRAND TOTAL ALL EXPENDITURES		8,052,467	8,052,467	3,267,715	3,267,715
TOTAL REVENUES		8,052,467	8,052,467	3,267,715	3,267,715

GAS & OIL SEVERANCE TAX

Revenue

Gas & Oil Severance	<u>70,000</u>
---------------------	---------------

WV State Auditor - Local Government Services Division - Review Sheet

County: LOGAN

Fiscal Year: 2009 - 2010

Contact: Crystal Gunnoe

Phone No: 304-792-8601

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Expenditure

General Government	<u>70,000</u>
Public Safety	<u>0</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>70,000</u>

WV State Auditor - Local Government Services Division - Review Sheet

County: LOGAN

Fiscal Year: 2009 - 2010

Contact: Crystal Gunnoe

Phone No: 304-792-8601

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Press Control G for Correction List

402 Regional Council Dues should be \$ 6,008 (Difference of \$8.00)

612 Amount that should be budgeted for Statewide Computer Network, Acct #408, is \$54,957

Wrong Form

Playground posted under 900 parks and recreations, if do not agree, please inform us. 920 is not assigned